

BILL NO. 95-69

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

AS AMENDED

BILL NO. 95-69 (as amended)

Introduced by Council Member Heselton, Council President Parrott,  
Council Members Chenowith, Decker, Glassman, Wagner and Shank,  
and by Council President Parrott at the request of the County Executive

Legislative Day No. 95-28

Date October 3, 1995

AN EMERGENCY ACT to add Section 123-43.8, Enterprise Zone Tax Credits, to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to establish a credit against county property tax imposed on properties located in an enterprise zone; to establish eligibility requirements for the credit; to establish a procedure for granting the credit; to establish the amount and the duration of the credit; to permit certain County agencies to establish procedures to carry out this Act; and generally relating to a credit against county property tax on properties in enterprise zones.

By the Council, October 3, 1995

Introduced, read first time, ordered posted and public hearing scheduled

on: November 7, 1995

at: 6:15 p.m.

By Order: [Signature], Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on November 7, 1995, and concluded on, November 7, 1995

[Signature], Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

BILL NO. 95-69

AS AMENDED

1 Section 1. Be It Enacted by the County Council of Harford County,  
2 Maryland, That Section 123-43.8, Enterprise Zone Tax Credits, be,  
3 and it is hereby, added to Article II, Real Property Tax Credits,  
4 of Chapter 123, Finance and Taxation, of the Harford County Code,  
5 as amended, to read as follows:

6 Chapter 123. Finance and Taxation.

7 Article II. Real Property Tax Credits.

8 SECTION 123-43.8. ENTERPRISE ZONE TAX CREDITS.

9 A. IN THIS SECTION, THE TERMS "ELIGIBLE ASSESSMENT" AND  
10 "QUALIFIED PROPERTY" HAVE THE MEANINGS STATED IN THE TAX-PROPERTY  
11 ARTICLE, §9-103 OF THE ANNOTATED CODE OF MARYLAND.

12 B. AN OWNER OF QUALIFIED PROPERTY LOCATED IN AN ENTERPRISE  
13 ZONE MAY APPLY TO THE DEPARTMENT OF TREASURY FOR A TAX CREDIT  
14 AGAINST THE COUNTY PROPERTY TAX IMPOSED ON THE PROPERTY'S ELIGIBLE  
15 ASSESSMENT.

16 C. TO QUALIFY FOR THE TAX CREDIT, A PROPERTY OWNER SHALL:

17 (1) APPLY TO THE DEPARTMENT OF TREASURY FOR THE CREDIT  
18 BY NOVEMBER 1 OF THE YEAR BEFORE THE TAX YEAR FOR WHICH THE CREDIT  
19 IS REQUESTED; AND

20 (2) PROVIDE TO THE DEPARTMENT THE NECESSARY INFORMATION  
21 TO DEMONSTRATE THAT THE PROPERTY QUALIFIES FOR THE CREDIT.

22 D. A COMMITTEE COMPOSED OF THE DIRECTOR OF ECONOMIC  
23 DEVELOPMENT, THE TREASURER, AND THE COUNTY COUNCIL MEMBER WHO  
24 REPRESENTS THE COUNCIL DISTRICT IN WHICH THE MAJORITY OF THE

1 PROPERTIES IN THE ENTERPRISE ZONE ARE LOCATED SHALL REVIEW THE  
2 APPLICATION AND DETERMINE WHETHER THE PROPERTY QUALIFIES FOR THE  
3 TAX CREDIT.

4 E. IF THE COMMITTEE FINDS THAT THE PROPERTY QUALIFIES FOR THE  
5 TAX CREDIT, IT SHALL FORWARD ITS FINDING TO THE COUNTY COUNCIL,  
6 WHICH BY RESOLUTION SHALL APPROVE THE OWNER'S APPLICATION IF IT  
7 FINDS THAT THE PROPERTY QUALIFIES FOR THE CREDIT.

8 F. THE AMOUNT OF THE TAX CREDIT IS TO BE CALCULATED IN  
9 ACCORDANCE WITH THE TAX-PROPERTY ARTICLE, §9-103 OF THE ANNOTATED  
10 CODE OF MARYLAND.

11 G. A TAX CREDIT UNDER THIS SECTION IS AVAILABLE TO A  
12 QUALIFIED PROPERTY FOR NO MORE THAN 10 CONSECUTIVE YEARS BEGINNING  
13 WITH THE TAXABLE YEAR FOLLOWING THE CALENDAR YEAR IN WHICH THE  
14 PROPERTY FIRST BECOMES A QUALIFIED PROPERTY.

15 H. EVEN IF THE DESIGNATION OF AN ENTERPRISE ZONE EXPIRES, THE  
16 TAX CREDIT UNDER THIS SECTION CONTINUES TO BE AVAILABLE TO A  
17 QUALIFIED PROPERTY.

18 I. THE OFFICE OF ECONOMIC DEVELOPMENT AND THE DEPARTMENT OF  
19 TREASURY MAY ESTABLISH ANY PROCEDURES NECESSARY TO CARRY OUT THE  
20 PURPOSES OF THIS SECTION.

21 Section 2. And Be It Further Enacted, That notwithstanding any  
22 other provision of this Act, applications for the tax credit  
23 established by this Act for Fiscal Year 1996-1997 may be filed with  
24 the Department of Treasury on or before January 1, 1996.

1 Section 3. And Be It Further Enacted, That this Act is declared to  
2 be an Emergency Act necessary to allow property owners in the  
3 Edgewood Enterprise Zone to apply for tax credits for Fiscal Year  
4 1997 before the application deadline of January 1, 1996, and shall  
5 take effect 60 calendar days from on the date it becomes law.

EFFECTIVE: November 13, 1995

HARFORD COUNTY BILL NO. 95-69 (as amended)

(Brief Title) Tax Credits - Enterprise Zone

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

ENROLLED

[Signature]  
Secretary of the Council

[Signature]  
President of the Council

Date 11/12/95

Date 11/12/95

BY THE COUNCIL

Read the third time.

Passed: LSD 95-31 (November 7, 1995)

Failed of Passage: \_\_\_\_\_

By Order

[Signature]  
Secretary

Sealed with the County Seal and presented to the County Executive for approval this 9th day of November, 1995 at 3:00 p. m.

[Signature]  
Secretary

BY THE EXECUTIVE

[Signature]  
COUNTY EXECUTIVE

APPROVED: Date November 13, 1995

BY THE COUNCIL

This Bill (No. 95-69 as amended), having been approved by the Executive and returned to the Council, becomes law on November 13, 1995.

[Signature]  
Secretary

EFFECTIVE DATE: November 13, 1995